

Internal Revenue Service
memorandum

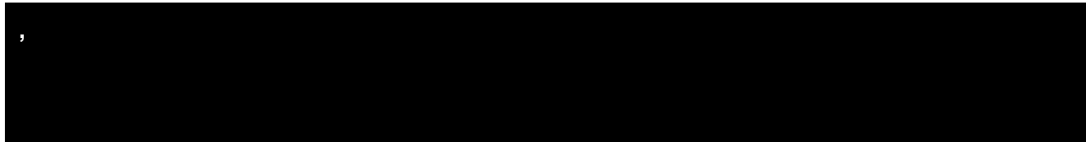
date: JAN 15 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1444-90
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated October 24, 1990, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] is not an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08631

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

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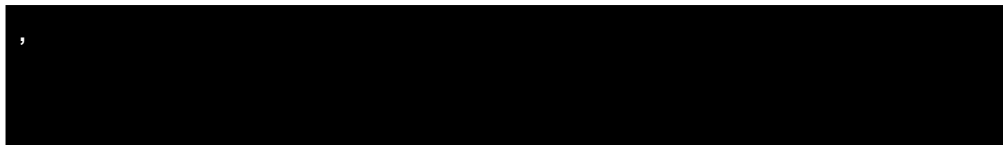
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

OCT 24 1990

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steve Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

0284B

Employer Status Determination Rationale

According to information obtained from the [REDACTED]'s attorneys, the formation of [REDACTED] was authorized by an Act of the California State Legislature. [REDACTED] was incorporated as a special governmental entity in [REDACTED] for the purpose of constructing a [REDACTED] the [REDACTED]. In [REDACTED]'s enabling legislation was amended to permit [REDACTED] to operate its current [REDACTED] and [REDACTED] service. [REDACTED] acquired certain rail property in order to preserve, for the future public transportation use, contiguous rights-of-way within its jurisdiction. [REDACTED] owns no rail vehicles or equipment, operates no rail service, and has performed no rail maintenance on its properties. It carries neither persons nor cargo on the rail line. The rail line acquired as a result of the action considered in ICC Finance Docket No. [REDACTED] (decided [REDACTED]) is a rail line that was discontinued by order of the ICC (Docket No. [REDACTED]), except for the northerly [REDACTED] miles. [REDACTED] has granted an exclusive easement for rail operations over the northerly [REDACTED] miles of the rail line in [REDACTED] to permit the existing rail carriers, [REDACTED] and the [REDACTED], to continue to operate rail service along that segment.

Based on the above information, it is determined that the [REDACTED] is not an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.